Government of JERSEY

Revenue Jersey

Guidance Note

Principals and Access to the Pillar Two Digital Portal

24 March 2026

Introduction

To support Pillar Two compliance in Jersey, Revenue Jersey is launching a new online tax portal ahead of the first payment on account deadline of **31 May**[1]. At go live, the portal will allow MNE groups and their tax agents to:

1. View and amend Multinational Corporate Income Tax (MCIT) registration details.
2. View MCIT payment details, including bank information for making payments.
3. View MCIT payments made.

Additional functionality will be released in later phases, including:

- A secure inbox for correspondence.
- The ability to submit and view MCIT returns.

This Guidance Note explains:

1. The role of a Principal in controlling access for a Pillar Two multinational enterprise (MNE) group and its tax agent within the Revenue Jersey online portal.
2. The responsibilities of a Principal in managing user access.
3. The eligibility criteria for appointing a Principal.
4. The steps MNE groups should take to support the onboarding of Principals.
5. The security and identity verification requirements for Principals, delegated users, and tax agents.

This document will continue to evolve. Future updates will include guidance on digital identity verification within the portal, delegated access for users and agents, and further information when the portal goes live.

1. The Principal's Role in Managing Portal Access

Each MNE group must nominate a **Principal** — an individual with the legal authority to act on behalf of the reporting entity representing the MNE group.

The Principal will be able to:

- View and manage the group's information in the Pillar Two portal.
- Grant access to administrators within the group.
- In future phases, grant access to tax agents.

At this stage, only **Revenue Jersey** can add a tax agent to the Pillar Two portal:

[1] For MNE groups with a 31 December 2025 year end

- If a tax agent is already recorded on the MCIT registration and supported by a valid letter of authority, this appointment will be recognised, and the tax agent will be able to act on the group's behalf.
- If no tax agent is recorded, groups should notify Revenue Jersey and submit a signed letter of authority by emailing **pillar2@gov.je**.

2. Responsibilities of a Principal

The Principal is responsible for:

- Ensuring that only authorised individuals are granted access.
- Appointing at least one Administrator to manage day-to-day user access.

Once the Principal has been onboarded and delegated access to Administrators, they will have no ongoing routine duties. Administrators and other users will then manage the group's Pillar Two obligations.

Best practice:

- Appoint at least **two** Administrators to ensure continuity.
- Grant access only to individuals who genuinely require it.
- Access must be assigned to **named individuals**, not shared mailboxes.

3. Eligibility Criteria for a Principal

A Principal must be an individual with legal authority to act for the MNE group's reporting entity in Jersey.

For companies, the Principal must be one of the following:

- A registered director (of a Jersey or overseas company); or
- A company secretary with legal authority; or
- A senior manager or employee who is formally authorised to act as Principal.

If a senior manager or employee is appointed, a **letter of authority** is required. This must be:

- On company headed paper;
- Signed by a director;
- Confirming the individual's authorisation to act as Principal.

Sample wording for a Letter of Authority is contained at Appendix 1.

Revenue Jersey will need to verify an office-holder's (i.e. the director, company secretary etc.) identity against the relevant Registry. For Jersey companies, Revenue Jersey will check this through the Jersey Financial Services Commission Registry. For non-Jersey companies, this will be done by Revenue Jersey checking the overseas Registry, if the Registry is public. If the

overseas Registry is not public, then Revenue Jersey will require one of the following documents:

- A Registry extract — either a copy that is officially certified by the Registry, or a downloaded extract that has been certified as a true copy by a director of the company or authorised signatory. This can be done by stating that it is a true copy and signing it accordingly;
- A company-stamped list of current officers; or
- A certificate of incumbency.

For trusts, the Principal may be:

- A trustee;
- A registered director of a corporate trustee;
- A signatory or senior manager of corporate trustee.

If authority cannot be verified automatically, Revenue Jersey may request:

- A letter of authority signed by a director (of a corporate trustee) or a trustee;
- Any additional evidence needed to demonstrate the individual's legal authority to act on behalf of the trust.

Further notes

- A Principal may be based outside Jersey.
- An individual may act as Principal for multiple reporting entities and can switch between groups within the portal.
- Where a director or company secretary is a body corporate, the nominated individual representing that entity may act as the Principal and must complete identity verification.

Groups with circumstances not covered by this guidance should contact **pillar2@gov.je**. The Pillar Two team will help determine the most appropriate onboarding approach.

4. Next Steps to Support the Onboarding of Principals

Ahead of the portal launch, Revenue Jersey is contacting reporting entities currently registered under the MCIT process to confirm preliminary information about their nominated Principal.

Gathering this information early will help Revenue Jersey to:

- Set up Principal records in advance of go-live.
- Support a smoother sign-up and identity verification process.
- Enable faster onboarding for individuals who already hold a Yoti or JerseyMe digital identity.

Information Required

Field	Mandatory	Purpose
First name	Yes	Required to verify authority against the JFSC or overseas registry and match records in the Government People Directory.
Middle name	No	Helps avoid mismatches or duplicate records.
Surname	Yes	Required for registry verification and accurate matching.
Date of birth	Yes	Supports precise verification and prevents duplicate records.
Gender	No	Assists with internal data matching to minimise future outreach.
Email address	Yes	Required to create the user account. A corporate email address should be used where appropriate.

Revenue Jersey encourages all MNE groups to respond promptly to requests for Principal information to ensure a smooth onboarding process and timely access to the Pillar Two portal at go-live.

5. Security and Identity Verification

Strong identity verification helps prevent unauthorised access and aligns with international tax administration standards. Because the portal holds sensitive financial information, robust sign-in measures are essential.

Why passwords are not enough

Passwords can be guessed, stolen, or leaked. Adding a second verification step ensures that even if a password is compromised, the account remains protected.

Principals: biometric identity verification

Principals must sign in using a verified **Yoti** or **JerseyMe** digital identity. This includes biometric verification and provides the highest level of assurance, reflecting the Principal's authority to view sensitive information and grant access to others.

Delegated users and tax agents: multi-factor authentication

Delegated users and tax agents will sign in using multifactor authentication (MFA), typically an authenticator-app code plus a password. This provides strong security with minimal additional effort.

Appendix 1

Sample wording for a Letter of Authority for senior managers/employees

[On company headed paper]

Date:

To: Revenue Jersey – Pillar Two Team

Re: Appointment of Principal for Pillar Two Reporting

I, **[full name of director/trustee]**, in my capacity as **[director/trustee]** of **[legal name of reporting entity]**, hereby authorise **[full name of individual]**, **[job title]**, to act as the Principal for the purposes of managing access to the Pillar Two portal and exercising all functions associated with the role.

I confirm that **[individual's name]** has the legal authority to act on behalf of **[reporting entity name]** in relation to Pillar Two obligations.

[I also confirm that all enclosed documents are a true copy.]

Signed:

Name:
Position:
Organisation:

Enclosed documents: